

Schedule 2

Disclosures

B. Riley provides services to a wide range of institutions and individuals and may in the past have had, and may currently or in the future have, relationships with parties that may have interests with respect to the Debtors. In the ordinary course of business, investment funds affiliated with B. Riley and its affiliates and certain of B. Riley's and its affiliates' employees, as well as investment funds in which such employees may have financial interests, but over whose investment decisions such employees have no input or control, may acquire, hold or sell, long or short positions, or trade or otherwise effect transactions, in debt, equity, and other securities and financial instruments (including bank loans and other obligations) of, or investments in, the Debtors or other Parties in Interest or have other relationships with such parties. With respect to any such securities, financial instruments and/or investments, all rights in respect of such securities, financial instruments and investments, including any voting rights, will be exercised by the holder of the rights, in its sole discretion. Moreover, the B. Riley employees who are working on these Chapter 11 Cases are subject to compliance mechanisms and policies and procedures designed to prevent confidential, non-public information from being improperly shared.

B. Riley and its affiliates have a banking relationship with Wells Fargo Bank and PNC Bank. Certain of B. Riley's affiliates also have credit facilities in place with Wells Fargo Bank and PNC Bank.

B. Riley personnel may have business associations with certain creditors of the Debtors or counsel or other professionals involved in these Chapter 11 Cases on matters unrelated to these Chapter 11 Cases. In addition, in the ordinary course of its business, B. Riley and its affiliates may engage counsel or other professionals in unrelated matters who now represent, or in the future may represent, creditors or other interested parties in these Chapter 11 Cases. B. Riley Retail and its affiliates have retained Faegre Drinker, Kirkland & Ellis, Morgan Lewis & Bockius, and Norton Rose Fulbright US LLP on other matters unrelated to these Chapter 11 Cases.

On matters entirely unrelated to the Debtors, B. Riley and/or its subsidiaries and affiliates have provided due diligence, asset appraisal, consultation, enterprise valuation, and/or field exam services in the ordinary course of business to many lenders, investors, and other market participants, some of whom may be creditors, equity security holders and other Parties in Interest in these Chapter 11 Cases. Specifically, without limitation, in matters unrelated to these Chapter 11 Cases, an affiliate of B. Riley Retail has provided, and may continue to provide, such services on matters unrelated to the Debtors for the following parties (or affiliates thereof); Ares Management; Bank of America, N.A.; Bank of Montreal; Barclays Capital, Inc.; BB&T; Blue Torch Capital; Capital One, N.A.; Caraway Home, Inc.; Citibank; CSC Generation, Inc; Deutsche Bank Securities, Inc.; Fifth Third Bank; Goldman Sachs Bank USA; Homedics USA LLC; HSBC Bank PLC; JPMorgan Chase; Keeco LLC; Key Bank; Mattel Inc.; Metropolitan Life Insurance Company; MidCap Financial; Morgan Stanley & Company; MUFG Union Bank, N.A.; PNC Bank, N.A.; RR Donnelley and Sons Company; TD Bank, N.A.; The CIT Group; Truist Bank; UBS; Union Bank; US Bank; Webster Bank; and Wells Fargo.

On matters entirely unrelated to the Debtors, B. Riley and/or its subsidiaries and affiliates have entered into numerous transactions with other parties as a co-investor, lender, borrower, advisor or agent. Specifically, without limitation, on matters unrelated to these Chapter 11 Cases, B. Riley Retail (or an affiliate thereof) has partnered with, co-invested with, provided financing to or received financing from, PNC Bank, Wells Fargo, SB360 Capital Partners, CSC Generation, Inc., Blue Torch Capital, GSO Capital Partners LP, Blackrock Inc., Bank of Montreal, Key Bank, Authentic Brands, and MidCap Financial.

An affiliate of B. Riley Retail was the underwriter and sole bookrunner of the Debtors' public offering of the Debtors' Series A convertible preferred stock and warrants in February 2023.

An affiliate of B. Riley entered into a common stock purchase agreement (aka a committed equity facility) and a registration rights agreement with Debtor Bed Bath & Beyond Inc. in March 2023.